

SASB Comparison Table

Published: September 2022

ESG : Nippon Paper Group ESG Databook2022

IR : Nippon Paper Group Integrated Report 2022

PULP & PAPER PRODUCTS

ACCOUNTING METRIC	CODE	Places mentioned
GreenhouseGas Emissions		
Gross global Scope 1 emissions	RR-PP-110a.1	ESG : Balance of Materials (P.46)
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RR-PP-110a.2	ESG : Nippon Paper Group Environmental Vision 2050, Nippon Paper Group Environmental Targets 2030 (P.27-28) Nippon Paper Group Environmental Targets 2030 (P.29) IR : Environmental Management (P.66-67)
Air Quality		
Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SO2, (3) volatile organic compounds (VOCs), (4) particulate matter (PM), and (5) hazardous air pollutants(HAPs)	RR-PP-120a.1	ESG : Balance of Materials (P.46)
EnergyManagement		
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage from biomass, (4) percentage from other renewable energy2	RR-PP-130a.1	ESG : Balance of Materials (P.46) , Fuel Conversion (P.33) IR : Initiatives to Reduce GHG Emissions (P.68)
WaterManagement		
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RR-PP-140a.1	ESG : Balance of Materials (P.46)
Description of water management risks and discussion of strategies and practices to mitigate those risks	RR-PP-140a.2	ESG : Nippon Paper Group Environmental Targets 2030 (P.29) Effective Use of Water Resources (P.39) , Preventing Air and Water Pollution (P.41) , Response to TCFD (Supplementary volume)
Supply Chain Management		
Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	RR-PP-430a.1	ESG : Sustainable Procurement of Wood Raw Materials (P.17-20) IR : Procurement (P.60-61) , Forest Management (P.64)
Amount of recycled and recovered fiber procured	RR-PP-430a.2	ESG : Current Status of Raw Materials Procurement (P.20)

ACTIVITY METRIC	CODE	Places mentioned
Pulp production	RR-PP-000.A	ESG : Balance of Materials (P.46)
Paper production	RR-PP-000.B	ESG : Balance of Materials (P.46)
Total wood fiber sourced	RR-PP-000.C	ESG : Current Status of Raw Materials Procurement (P.20) IR : Procurement (P.60-61)

FORESTRY MANAGEMENT

ACCOUNTING METRIC	CODE	Places mentioned
EcosystemServices &Impacts		
Area of forestland certified to a third-party forest management standard, percentage certified to each standard	RR-FM-160a.1	ESG : Sustainable Procurement of Wood Raw Materials (P.17-20) , Sustainable Forest Management (P.21-25) IR : Sustainable Forest Management and Productivity Improvement (P.64)
Area of forestland with protected conservation status	RR-FM-160a.2	ESG : Protecting and Nurturing Japan's Forest Resources (P.21-25) IR : Sustainable Forest Management and Productivity Improvement (P.64)
Area of forestland in endangered species habitat	RR-FM-160a.3	–
Description of approach to optimizing opportunities from ecosystem services provided by forestlands	RR-FM-160a.4	ESG : Preserving Biodiversity (P.42-44) IR : Fulfilling Public Interest Functions in Forests Including Preservation of Biodiversity (P.65)
Rights ofIndigenousPeoples		
Area of forestland in indigenous land	RR-FM-210a.1	–
Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	RR-FM-210a.2	ESG : Respect for Human Rights (p.54) IR : Respect for Human Rights (P.59)
Climate ChangeAdaptation		
Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	RR-FM-450a.1	ESG : Response to TCFD (Supplementary volume) IR : Addressing TCFD (P.68-69)

ACTIVITY METRIC	CODE	Places mentioned
Area of forestland owned, leased, and/or managed by the entity	RR-FM-000.A	ESG : Sustainable Forest Management (P.21-25) IR : Forest Management (P.64)
Aggregate standing timber inventory	RR-FM-000.B	–
Timber harvest volume	RR-FM-000.C	–